

## Message Text

PAGE 01 STATE 140667

20  
ORIGIN ARA-10

INFO OCT-01 ISO-00 CPR-01 IO-10 SCA-01 TRSE-00 DOTE-00

EB-07 L-03 FAA-00 COME-00 CIAE-00 INR-07 NSAE-00 /040 R

DRAFTED BY ARA/CAR/J:LVASQUEZ:BK

APPROVED BY ARA/CAR:JRBURKE

S/CPR:MCKEATING

IO/UNP:LRHAGE

----- 063970

R 162203Z JUN 75

FM SECSTATE WASHDC

TO AMEMBASSY KINGSTON

UNCLAS STATE 140667

E.O. 11652: N/A

TAGS: PDIP

SUBJECT: U.S. AIRPORT TAX

REFERENCE: A. KINGSTON 2249

B. STATE CA-3133, 1 JULY 1971

IRS RULING (EXPLAINED IN REF. B) STATES DIPLOMATS, CONSULAR  
OFFICIALS OF FOREIGN GOVERNMENTS, AND EMPLOYEES OF INTER-  
NATIONAL ORGANIZATIONS ARE LIABLE FOR AIR TRANSPORTATION  
TAXES IMPOSED BY THE AIRPORT AND AIRWAY REVENUE ACT OF 1970.  
THE TAXES IMPOSED BY THE ACT ARE APPLICABLE BECAUSE THEY  
ARE USER FEES OR CHARGES FOR SPECIFIC SERVICES RENDERED,  
WHICH ARE PERMISSIBLE UNDER INTERNATIONAL LAW. TREASURY  
DEPARTMENT HAS BEEN QUERIED WHETHER THESE AIRPORT TAXES ARE  
APPLICABLE TO UN, REPEAT UN, DIPLOMATIC PASSPORT BEARERS,  
BUT AS OF NOW, NO NEW RULING HAS BEEN MADE. KISSINGER

UNCLASSIFIED

<< END OF DOCUMENT >>

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 26 AUG 1999  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** POLICIES, DIPLOMATIC PASSPORTS, AIRPORT TAXES  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 16 JUN 1975  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1975STATE140667  
**Document Source:** ADS  
**Document Unique ID:** 00  
**Drafter:** ARA/CAR/J:LVASQUEZ:BK  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** n/a  
**Film Number:** D750210-0370  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1975/newtext/t197506101/baaaamtl.tel  
**Line Count:** 45  
**Locator:** TEXT ON-LINE, TEXT ON MICROFILM  
**Office:** ORIGIN ARA  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:**  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** ShawDG  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 26 FEB 2003  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <26 FEB 2003 by PhilliR0>; APPROVED <09 MAR 2004 by ShawDG>  
**Review Markings:**

Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
06 JUL 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** n/a  
**TAGS:** PDIP, EAIR, JM  
**To:** KINGSTON  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006